

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS

SHERMAN DIVISION

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF TEXAS

MAR 18 2014

DAVID J. WILKINSON, CLERK
BY DEPUTY

UNITED STATES OF AMERICA,)
Plaintiff)
v.) CASE NO. 4-13-ev-530
CHRISTOPHER EWING and)
WELLS FARGO HOME MORTGAGE)
Defendants

RESPONSE TO COMPLAINT

1. Nature of Action: Civil Action pursuant to 26 U.S.C. 7401, 7402, And 7403 to reduce to judgment federal tax liabilities assessed against Ewing and foreclose on real property owned by Ewing.

Answer: I have believed that Federal tax assessments which were never verified under penalty of perjury were invalid according to the law which defendant will raise in court. I never thought this was not true.

2. This court has jurisdiction over this action pursuant to 26 USC 7402, 7403, and 28 USC 1340.

Answer: Challenge to jurisdiction. This court does not have jurisdiction over defendant christopher ewing. See motion to dismiss for lack of jurisdiction.

3. Venue for this action properly lies in this district pursuant to 28 USC 1391 and USC 1396.

Answer: I have believed that the venue for all income tax law is within the district of Columbia, Guan, the Virgin Islands, and US Territories. This is clearly defined and outlined in the 26 USC

4. The Parties are the Plaintiff as the United States of America Is the taxpayer in this action and can be served in Carrollton, Denton County, Texas, which is within the jurisdiction of this court.

Answer: I have believed that the United States of America, as defined in the 26 USC, has sovereign authority over the territories and the District of Columbia. Congress writes Codes for the District of Columbia, Puerto Rico, as implementing regulations and published in the Federal Register, before it has any force of law. If there is no Federal Register citation, then the United States IRS Code has no force of law. Since there is no Federal Register Citation of the Federal Register, I have believed that the United States , and the IRS, has had no authority to enforce collection action unless I had volunteered to work in the United States.

5. Defendant Ewing is the taxpayer in this action and can be served in Carrollton, Denton County, Texas.

Answer: I have believed that I was not a taxpayer subject to the jurisdiction of the Internal Revenue Service.

6. Defendant, Wells Fargo Home Mortgage: No comment

7. The TAX LIABILITIES: A delegate of the Secretary of the Treasury assessed against, and gave notice and demand for payment to Ewing for income taxes, penalties, statutory addition, and interest for each of the years 1995 – 2008. The table below shows the type of tax or penalty, tax period, assessment date, etc.

Answer: I have believed that since the assessments were not verified under penalty of perjury, they were invalid at face value. Because they were invalid at face value, it never applied to me, a man working in a private occupation of private right.

8. Proper notices of and demand for payment of the assessments referred to above were mailed to Ewing on or about the date of the assessments.

Answer: I have believed that since the assessments were not verified under penalty of perjury, they were invalid at face value

9. The United States recorded Notices of Federal Tax Liens agasint Ewing in the real property records of Denton County.

Answer: Notices of liens are not liens. I have never received a document that shows a valid lien.

10. Ewing is the owner of certain real property located in Carrollton, Texas

Answer: No doubt

11. The United States is seeking a judgment for the determination of Ewing's indebtedness to the United States on account of the tax Liabilities, penalties, and interest of Ewing.

Answer: I have believed that since the assessments were not verified under penalty of perjury, they were invalid at face value.

12. The United States is seeking to enforce the federal tax liens against the property to pay the income tax liabilities, penalties, and interest of Ewing.

Answer: According to the 26 USC, only certain items are available for seizure, and there is no implementing regulation for the seizure of my home. In addition, there are no federal tax liens against the property of Ewing according to the Secretary of the State of Texas. A notice of lien is not a lien !

13. The United States seeks to foreclose the liens and sell the property.

Answer: According to the 26 USC, only certain items are available for seizure, and there is no implementing regulation for the seizure of my home

14. 28 U.S.C. 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event that the United States avails itself of the pre-judgment or post-judgment relief.

Answer: No comment

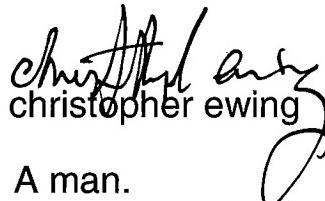
15. 26 U.S.C. 6501 (a) provides the general rule that the statute of limitations for assessing taxes expires three years after a tax return is filed. However, an exception to the general rule is 26 USC 6501(E)(3) which provides that the statute of limitations on assessments does not apply if a taxpayer never filed the requisite return. Ewing did not file tax returns for any of the years from 1995-2006. Therefore the assessment for those years were all timely made.

Answer: I have not wanted to “not file”. On July 24th, 2013, I filed all tax returns from 1995 to 2012, by 6011 Statement and Affidavit under penalty of perjury with registered mail. Therefore I have believed that proper filing was done which establishes, by

establishes, by law and by un-rebutted affidavit, which establishes by commercial default that I have indeed had zero taxable income.

16. Answer: I believe a forensic audit of the timelines will establish that these dates are in error

Therefore, in answer to the complaint registered against the commercial name of the trust, CHRISTOPHER EWING, i, christopher I ewing, the man, demand that a trial be set for this civil action so that I may indeed have a "day in court" to establish truth. If I have been in error and believed a lie, then I will admit it and make proper restitution.


christopher ewing
A man.